




DEPARTMENT OF MENTAL HEALTH POLICY/PROCEDURE

SUBJECT REPORTING DEFALCATIONS EMBELLEZMENTS OR MISAPPROPRIATIONS OF COUNTY MONIES OR RESOURCES	POLICY NO. 813.01	EFFECTIVE DATE 01/01/2003	PAGE 1 of 2
APPROVED BY:  Director	SUPERSEDES 100.6 01/01/2003	ORIGINAL ISSUE DATE	DISTRIBUTION LEVEL(S) 1

PURPOSE

- 1.1 To provide guidelines to ensure compliance with the reporting requirements of Section 1.4.0 and Appendix D of the County Fiscal Manual for losses or misappropriation of County monies or resources.
- 2.1 The Chief of the Accounting Division (AD Chief) shall be responsible to ensure that all losses or misappropriations of County money or resources are handled appropriately. Upon discovery, all losses or misappropriations of County money or resources shall be reported immediately to the Chief of the Accounting Division.
- 2.2 The AD Chief shall ensure that the reporting of the aforementioned losses or misappropriations of County money or resources is made appropriately and on a timely basis in compliance with the requirements of Section 1.4.0 and Appendix D of the County Fiscal Manual.

PROCEDURE

- 3.1 Upon discovery, the AD Chief shall be notified of the loss. It is **extremely important** that the Department:
 - Not conduct a preliminary investigation,
 - Not approach or contact any suspected employee(s) or other individual(s),
 - Not disturb or otherwise compromise any physical evidence.
- 3.2 Upon notification of the loss or misappropriation, the AD Chief shall take immediate and necessary steps to effect the reporting of the aforementioned losses.
 - 3.2.1 If the loss is less than \$100 and occurred through the daily collection process, refer to Section 1.4.2 of the County Fiscal Manual for instructions for completing a Cash Difference and Overage Report.
 - 3.2.2 If the loss is \$100 or more, regardless of whether the loss was through the daily collection process or otherwise, the loss is to be reported



DEPARTMENT OF MENTAL HEALTH POLICY/PROCEDURE

SUBJECT	POLICY NO.	EFFECTIVE DATE	PAGE
REPORTING DEFALCATIONS EMBELLEZMENTS OR MISAPPROPRIATIONS OF COUNTY MONIES OR RESOURCES	813.01	01/01/2003	2 of 2

immediately by telephone to the Auditor-Controller's Special Investigation Unit (SIU) upon becoming aware of the loss or misappropriation.

3.3.3 Follow the instructions provided by the Auditor Controller SIU.

REFERENCE

County Fiscal Manual Section 1.4.0 and Appendix D (NOTE: The Manual is accessible via the internet at <http://auditorweb.co.la.ca.us>)

REVIEW DATE

This policy shall be reviewed on or before January 1, 2007.